



**Inland Revenue
Claims Branch**

Trinity Park House
South Trinity Road
Edinburgh EH5 3SD
Telephone 031-552 6255
ext 2645

Messrs MacLeod & MacCallum
PO Box No 4
28 Queensgate
INVERNESS
IV1 1YN

Your reference DRRE/LB
My reference ED904/90/JP
Date 7 March 1991

Dear Sirs

FEISEAN NAN GAIDHEAL

I thank you for your letter of 20 February 1991.

It is accepted that the above company is a charity for tax purposes and relief is due under Section 505 Income and Corporation Taxes Act 1988 with effect from 19 February 1991 subject to the income being applicable and applied to charitable purposes only. This relief does not normally extend to trading profits except as provided in sub-section (1)(e).

A copy of the company accounts together with any annual report should be sent to this office each year.

As requested in my letter of 26 November 1990, please let me have a note of the registered office address of the company.

Yours faithfully

J. Power
J POWER

NOTE:

This letter should be carefully retained.

There is no registration of charities in Scotland as there is in England and Wales and consequently no registration or charity number.

If an organisation is accepted as a charity by the Inland Revenue other bodies, such as rating authorities, may find it helpful if this letter (or a photocopy of it) is produced or the reference shown above is quoted.